

MERLE S. GORDEN
2201 Cedarview Road
Beachwood, Ohio 44122

July 10, 1989

Mr. Lawrence S. Small, President
24820 Twickenham Drive
Beachwood, Ohio 44122

Dear Mr. Small:

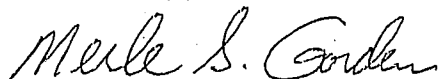
For the past several years I have assumed positions of increasing responsibility in the city of Beachwood, and am now ready for additional challenges.

I have always had a strong sense of pride in Beachwood from my days at Beachwood High School to my return to Beachwood to raise my own family. I have taken an active, rather than passive, role in civic affairs, community functions and local government.

I have considerable talent and commitment to offer local government and the citizens of Beachwood. I, Merle Gorden, would feel privileged to be appointed as Beachwood Councilman.

Thank you for your consideration.

Sincerely,



Merle S. Gorden

MSG/cw

MERLE S. GORDEN
2201 Cedarview Road
Beachwood, Ohio 44122
(216) 382-7349

Applying for Beachwood City Council Position

Community Involvements:

- Member of Beachwood Board of Zoning Appeals
- Precinct Committeeman
- Volunteer registrar for Cuyahoga County Board of Elections
- Beachwood Fire Department Lieutenant, part-time firefighters
- Beachwood Civic League Trustee
- Beachwood F.O.P.A. Lodge #88 past president and executive board member
- Beachwood Booster League member
- Beachwood Arts Council member
- Alert Beachwood Citizen Program involvement
- Beachwood Sunday Funday Chairman
- Chaired several successful political campaigns
- Instrumental in developing the present alerting system for Beachwood part-time fire fighters
- Sponsor of Beachwood Little League teams

Outside Involvements:

- Member of Greater Cleveland Growth Association
- Successful local businessman, Gorden Leasing Group, Inc.
- Member of The Presidents Round Table for Datatel Resources
- Lake County Yacht Club executive board member
- Kidney Foundation fund raiser involvement
- Chairman, Chagrin River Association
- Delegate to City of Eastlake Port Authority

Goals:

- To help perpetuate good relations between Council and Beachwood residents
- To further exemplify the outstanding reputation of council already in existence
- To be sensitive to the community's needs
- To be able to express my opinion and support the majority of Council

Gorden Leasing Group Inc.

3681 Green Rd. Suite 212
Beachwood, Ohio 44122

November 11, 1987

Mr. Harvey Friedman
Mayor City of Beachwood
2700 Richmond Road
Beachwood, Ohio 44122

Dear Harvey:

In response to your letter of November 3, 1987, I would appreciate being re-appointed to the Board of Zoning Appeals.

As time goes on I hope to become more involved in City Government. I will not disappoint you in any future endeavors.

Sincerely,



Merle S. Gorden

MSG/cw

GLG

Harvey Friedman

MAYOR
CITY OF BEACHWOOD
2700 Richmond Road
Beachwood, Ohio 44122
(216) 464-1070

November 3, 1987

Mr. Merle S. Gorden
2201 Cedarview Road
Beachwood, Ohio 44122

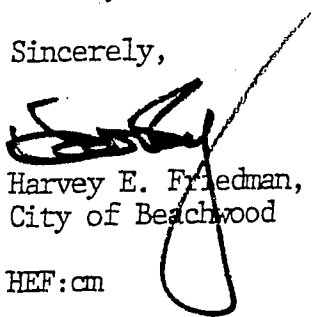
Dear Merle:

Appointments to the Board of Zoning Appeals will expire at the end of December. It would be my intention to re-appoint you if you were interested in serving on the Board.

I would appreciate hearing from you at your earliest possible opportunity to let me know your wishes.

Thank you.

Sincerely,



Harvey E. Friedman, Mayor
City of Beachwood

HEF:cm

City of Beachwood

2700 RICHMOND ROAD
BEACHWOOD, OHIO 44122

MAYOR

George R. Zeiger

1 216 - 464 1070

COUNCIL

Harvey E. Friedman, President
Martin D. Arsham
Melvin J. Singer
Lawrence S. Small
Si Wachsberger
Leo Weiss
Robert M. Wurzman

8 May 1981

CLERK OF COUNCIL


Eugene J. Pesti

District Director
Internal Revenue Service
Cleveland, Ohio

Gentlemen:

This letter is verification that Merle Gorden has been a Volunteer Fire Fighter for the City of Beachwood since December 1973. Any personal expenses related to this position since that time and particularly the year 1979 are not the responsibility of the City of Beachwood. There is no reimbursement policy established.

Very truly yours,


Eugene J. Pesti
Director of Finance

EJP/cm

INITIAL NOTICE OF COBRA RIGHTS

RETAIN THIS NOTICE WITH
YOUR INSURANCE PAPERS

EMPLOYER (employer completes both address sections)	
CITY OF BEACHWOOD	
2700 RICHMOND RD.	
BEACHWOOD, OHIO 44122	
Contact Person/Department:	
NAME DAVID A. PFATT	PHONE 216-464-1070

TO: DATE 10/3/95

NAME Merle & Harriet Gorden

ADDRESS 2201 Cedarview Rd.

CITY/ST/ZIP Beachwood, Ohio 44122

A federal law known as COBRA (Consolidated Omnibus Budget Reconciliation Act of 1985 as amended) requires most employers sponsoring group health plans to notify all of their employees, including newly-hired, current and previous employees (and their dependents) of their rights to "continuation" health care coverage in the event they would lose coverage due to certain events called "Qualifying Events." This notice is the employer's fulfillment of this obligation. If you, your spouse or dependent child(ren) are or become participants in the above EMPLOYER's group health plan(s), it is important to understand your ongoing rights and obligations under the continuation of coverage provisions of COBRA. This summary of rights should be reviewed by both you and your spouse (if applicable), retained with other benefits documents, and referred to in the event that any action is required on your part.

If you, your spouse or dependent child(ren) should lose coverage under the above EMPLOYER's group health plan(s) due to a "Qualifying Event" (listed below), you may be entitled to elect temporary continuation of health care coverage ("continuation coverage") at group rates. The following summary of information concerning COBRA outlines the procedures which should be followed if or when a Qualifying Event occurs.

If you are an employee of the employer designated in the "EMPLOYER" box above and are covered by its group health plan, you have a right to elect continuation coverage if you lose your group health coverage because of a reduction in your hours of employment or the termination of your employment (for reasons other than gross misconduct).

If you are the covered spouse of the above covered employee, you have the right to elect continuation coverage for yourself if you lose group health coverage for any of the following reasons:

- (1) The death of your spouse;
- (2) The termination of your spouse's employment (for reasons other than gross misconduct) or reduction in your spouse's hours of employment;
- (3) Divorce or legal separation from your spouse; or
- (4) Your spouse becomes entitled to Medicare.

If you are a covered dependent child of the above employee, you have the right to elect continuation coverage if you lose group health coverage for any of the following reasons:

- (1) The death of the employee;

- (2) The termination of the employee's employment (for reasons other than gross misconduct) or a reduction in the employee's hours of employment;
- (3) Parents' divorce or legal separation;
- (4) Employee becomes entitled to Medicare; or
- (5) The dependent ceases to be a "dependent child" under the terms of the plan(s).

You also have a right to elect continuation coverage if you are covered under the plan as a retiree or spouse or child of a retiree, and lose coverage within one year before or after the commencement of proceedings under Title 11 (bankruptcy), United States Code.

Under the law, the employee (or a covered dependent) has the responsibility to inform the above named EMPLOYER of a divorce, legal separation, or a child losing dependent status under the plan if any of these events would cause a loss of coverage. This notification must be made within 60 days after the date of the Qualifying Event, or the date on which coverage would end under the plan because of the event, whichever is later. The notice must be in writing, and should be sent to the contact person or department of the EMPLOYER indicated on this form. If notice is not timely made, rights to continue coverage will terminate. If you need help acting on behalf of an incompetent beneficiary, please contact the EMPLOYER indicated for assistance.

When the EMPLOYER is notified that a Qualifying Event has happened, it will in turn notify you that you have the right to elect continuation coverage. Under the law, you have 60 days from the date you would lose coverage because of one of the events described above, or 60 days from the date of the employer's notice of your right to elect continuation coverage (whichever is later) to elect continuation coverage. If you make a timely election, coverage will become effective on the day after coverage would otherwise be terminated. **Note: Some states offer financial aid to help certain individuals pay for COBRA coverage. Contact your appropriate state agency regarding availability and eligibility requirements.**

If you do not timely elect continuation coverage, your group health insurance coverage will terminate in accordance with the provisions outlined in your employer's plan.

If you elect continuation coverage, your coverage will be identical to the coverage provided under the plan to similarly situated employees and their family members. The law requires that you be afforded the opportunity to maintain continuation coverage for 36 months from the date of the Qualifying Event, unless coverage was lost because of a termination of employment or a reduction in hours. In that case, the required continuation coverage period is 18 months measured from the Qualifying Event date. The 18-month period may be extended to 29 months for disabled Qualified Beneficiaries under certain circumstances, as described on the reverse side of this notice.

However, the law also provides that continuation coverage may end prior to the expiration of the 18-, 29- or 36-month period described above if any one of the following occurs:

- The Qualified Beneficiary fails to pay the required premium in a timely manner;

Continued on reverse →

PERSONNEL RECORD
CITY OF BEACHWOOD - FIRE DEPARTMENT

Name GOREN MELIE S
SERIAL JACK

Last First Initial

Home Address 23912 E. BANTREE 382-7349

Street No. Zone Phone

IN CASE OF EMERGENCY NOTIFY:

Name HERMAN R. GOREN

Address 24900 TWICKENHAM Phone 464-9137

Employer CENTRA DATA SYSTEMS

Address 1215 VALLEY BEET Phone 398-5500

Position DATA PROCESSING SUPERVISOR

Blood Type _____ Weight 165 Height 6'

Color Eyes Brown Color Hair Brown

Identifying: _____

Scars or Marks _____

Birth Date 11/8/45 Birthplace CLEVELAND Religion JEWISH

Married ☒ Single _____ Divorced _____ Widowed _____

Wife's Name MARIE

Children's First Names CAREY

Hobbies, Special Skills MOTORCYCLE RIDING

WIRE REPAIR, WOODWORKING, PLUMBING

Social Security No. _____

Hours _____

Available EVENINGS & WEEKENDS

Date of Joining Department 9/19/73

12-3-73

Date of Fire Training Certificate _____

(Renewals) _____

Date of Red Cross Certificate _____

(Renewals) _____

Date of Joining Civil Defense _____

OTHER SPECIAL TRAINING:

PUBLIC EMPLOYEES RETIREMENT SYSTEM OF OHIO

PERSONAL HISTORY RECORD (Form A-Original — Revised 11/1/76)

1. Name in Full GORDEN MERLE S.
(Last) (First) (Middle)
2. Permanent Home Address 2201 Cedarview Road, Beachwood, Ohio 44122
(First) (Middle)
Present Mailing Address Same as above
3. Are you, or have you been, a member of a Police or Fire Pension Fund? ☐ Yes ☒ No
Are you, or have you been, a member of School Employees Retirement System of Ohio? ☐ Yes ☒ No
Are you, or have you been, a member of State Teachers Retirement System of Ohio? ☐ Yes ☒ No
Are you, or have you been, a member of State Highway Patrol Retirement System of Ohio? ☐ Yes ☒ No
4. Are you, or have you been, receiving disability or service retirement benefits from any of the retirement systems listed in number 3 above, or from any other state or municipal public retirement system in Ohio? ☐ Yes ☒ No
If "Yes", which system?
5. Give date of first service as an employee in any public employment in Ohio December 1973
6. Give name of present employer and the department in which employed:

GOVERNMENTAL UNIT OFFICE, DEPARTMENT, BOARD, COMMISSION OR INSTITUTION

City of Beachwood

Fire Department

TITLE

Volunteer
Firefighter

7. Date Present Employment Began (specify month, day, and year)

December 1973

8. Personal Data

DATE OF BIRTH
Month Day Year
November 8 45AGE LAST BIRTHDAY
33.... YearsPLACE OF BIRTH
Specify town and state or foreign country:
Cleveland, OhioMale ☒ Female ☐Single ☐ Married ☒ XXXX
Widowed ☐ Divorced ☐ Separated ☐9. Current service is an elective position and term commenced: N/A

11. FAMILY DATA:

(MARRIED WOMEN PLEASE BE SURE TO SHOW FULL NAME OF PARENTS TO ESTABLISH MAIDEN NAME.)

Members of Family

NAME

DATE OF BIRTH

Husband or Wife

Children

Harriet F.

Oct. 14 1946

1. Cary D.

Feb. 06 1971

2.

3.

4.

5.

6.

Father*

Herman R.

Jan. 21 1916

Mother*

Mleanor

Dec. 25 1922

Social Security Number

DO NOT WRITE IN THE FOLLOWING SPACES

Previous PERS Number

PERS Department Code

Received for Record

(Date Stamp)

Checked by:

Approved Correct

Remarks:

Note: That this form must be certified by Payroll Officer in Section 12.

*Please show name even though parent is deceased.

CITY OF *Beachwood*

2700 RICHMOND ROAD • BEACHWOOD, OHIO 44122

MAYOR
MERLE S. GORDEN

April 23, 1999

Mr. Ron Cline
Public Employees Retirement System.
277 East Town Street
Columbus, Ohio 43215-4642

Re: Merle S. Gorden
SSN

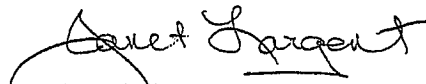
Dear Mr. Cline:

As you requested the following is a breakdown for the above-mentioned individual's 1989 monthly income serving in the position as a Councilman:

7/89	\$192.00
8/89	384.00
9/89	384.00
10/89	384.00
11/89	384.00
12/89	384.00

Please let me know if I may be of further assistance.

Sincerely,



Janet A. Largent
Personnel/Payroll Clerk

277 East Town Street



Columbus, Ohio 43215-4642

Public Employees Retirement System of Ohio

(614) 466-2085 • 1-800-222-PERS (7377)

www.opers.org

April 9, 1999

When replying please give the number below.
This is used to identify your account in PERS.

Mr. Dennis G. Kennedy, Finance Director
City of Beachwood
2700 Richmond Road
Beachwood, OH 44122

Dear Mr. Kennedy:

RE: Merles S. Gorden

We have received a request from the above referenced individual to purchase 35% additional service.

Before we can provide a statement of cost, we must have a breakdown of the monthly gross earnings as Councilman only, for 1989.

If you have any questions concerning the above, please contact our office.

Yours very truly,

A handwritten signature in cursive script that reads "Ron Cline".

Ron Cline
Supervisor - Back Payments

RC/nh

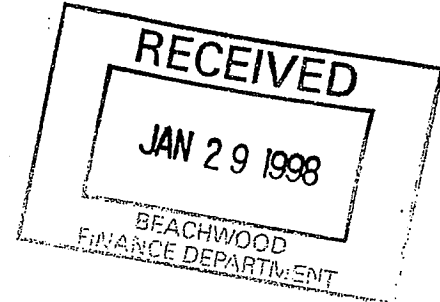
cc: Merles S. Gorden



MAYOR
MERLE S. GORDEN

2700 RICHMOND ROAD
BEACHWOOD, OHIO 44122

(216) 464-1070
FAX (216) 292-1912



CITY OF BEACHWOOD
INTEROFFICE MEMORANDUM

TO: Dennis G. Kennedy, Finance Director

FROM: Merle S. Gordon, Mayor *MSG/*

DATE: January 29, 1998

SUBJECT: APPLICATION FOR MEMBERSHIP FROM AN ELECTIVE OFFICIAL

As you know, I have requested information pertaining to additional elective service that I may be eligible for as an elected official. I have completed the above referenced form and request that you, as our Fiscal Officer, complete the certification section in duplicate, make a copy for my records, and forward the forms to PERS for processing.

Your attention to this matter is most appreciated.

M.S.G.

MSG/tt

Enc.

PUBLIC EMPLOYEES RETIREMENT SYSTEM
277 East Town Street, Columbus, Ohio 43215

APPLICATION FOR MEMBERSHIP FROM AN ELECTIVE OFFICIAL

File with the Retirement System in duplicate and
submit a completed Personal History Record (Form A).

Name Merle S. Gorden
(Print or Type) First Middle Last Social Security Number
Address 2201 Cedarview
Beachwood Street Ohio 44122
City State Zip

TO THE PUBLIC EMPLOYEES RETIREMENT SYSTEM:

Per Section 145.20, Ohio Revised Code, I am applying for membership in the Retirement System for my elective service. I understand that I must complete 18 months of contributing service to be eligible to make a back payment and receive credit for my previous elective service.

Date present service began July 89 - Member of Council August 1995 - Mayor

Employer City of Beachwood Position Member of Council/Mayor

If you are or have been employed by the State of Ohio, a political subdivision or other public employer, complete the following:

Employer _____

Position _____

Dates employed: From _____ To _____

Applicant's Signature Merle S. Gorden Date 1-27-98
Do Not Print or Type

CERTIFICATION BY FISCAL OFFICER

I certify that this applicant is an elective official. One copy of this Application will be retained by the Retirement System. One copy will be stamped "Approved", returned to me and payroll deductions will begin at that time.

Fiscal Officer's Signature [Signature]

Title FINANCE DIRECTOR
CITY OF BEACHWOOD

Employer _____

Do not mark below this line - For PERS use only

PUBLIC EMPLOYEES RETIREMENT SYSTEM
277 East Town Street, Columbus, Ohio 43215

APPLICATION FOR MEMBERSHIP FROM AN ELECTIVE OFFICIAL

File with the Retirement System in duplicate and
submit a completed Personal History Record (Form A).

Name Merle S. Gorden
(Print or Type) First Middle Last Social Security Number

Address 2201 Cedarview
Beachwood Street Ohio 44122
City State Zip

TO THE PUBLIC EMPLOYEES RETIREMENT SYSTEM:

Per Section 145.20, Ohio Revised Code, I am applying for membership in the Retirement System for my elective service. I understand that I must complete 18 months of contributing service to be eligible to make a back payment and receive credit for my previous elective service.

Date present service began July 89 - Member of Council August 1995 - Mayor

Employer City of Beachwood Position Member of Council/Mayor

If you are or have been employed by the State of Ohio, a political subdivision or other public employer, complete the following:

Employer _____

Position _____

Dates employed: From _____ To _____

Applicant's Signature Merle S. Gorden Date 1-27-98
Do Not Print or Type

CERTIFICATION BY FISCAL OFFICER

I certify that this applicant is an elective official. One copy of this Application will be retained by the Retirement System. One copy will be stamped "Approved", returned to me and payroll deductions will begin at that time.

Fiscal Officer's Signature [Signature]

Title FINANCE DIRECTOR
CITY OF BEACHWOOD

Employer _____

Do not mark below this line - For PERS use only



2700 RICHMOND ROAD
BEACHWOOD, OHIO 44122

(216) 464-1070
FAX (216) 292-1912

MAYOR
MERLE S. GORDEN

March 17, 1998

Mr. Ron Cline, Supervisor - Back Payments
Public Employees Retirement System of Ohio
277 East Town Street
Columbus, Ohio 43215-4642

Subject: Merle S. Gorden -

Dear Mr. Cline:

Some time ago, I contacted PERS regarding my eligibility to purchase 35% additional elective service credit. Your letter of January 15, 1998, indicated that no statement could be provided until an Application for Membership From An Elective Official form was completed and returned to your office.

On January 29, 1998, the form was completed, in duplicate, and forwarded to your office. Unfortunately, I have not received the requested information. Please review this matter as I am eager to find out what needs to be done to purchase additional elective service credit.

Sincerely,

A handwritten signature in cursive script that reads "Merle S. Gorden".

Merle S. Gorden, Mayor
City of Beachwood

MSG/tt

cc: Dennis G. Kennedy, Finance Director

A handwritten signature in cursive script that reads "Dennis G. Kennedy".

277 East Town Street



Columbus, Ohio 43215-4642

Public Employees Retirement System of Ohio

(614) 466-2085
March 09, 1998

When replying please give the number below.
This is used to identify your account in PERS
Employer: 3012 00

Dennis G Kennedy
Finance Director
City of Beachwood
2700 Richmond Rd
Beachwood OH 44122

Re: Merle S Gorden
SSN:

Please find enclosed an approved copy of the Application for Membership from an Elective Official, Form A-9, for the above mentioned member. You should retain this form for your records.

If you have not already done so, please begin withholding and remitting retirement contributions as of the current pay period.

Yours Very Truly,

Victoria L. Wood
Victoria L Wood, Clerk
Membership Determination

VLW
Enc.
L-41 (Rev. 2/98)

PUBLIC EMPLOYEES RETIREMENT SYSTEM
27 East Town Street, Columbus, Ohio 43215

APPLICATION FOR MEMBERSHIP FROM AN ELECTIVE OFFICIAL

File with the Retirement System in duplicate and
submit a completed Personal History Record (Form A).

Name Merle S. Gorden
(Print or Type) First Middle Last Social Security Number
Address 2201 Cedarview
Beachwood Street Ohio 44122
City State Zip

TO THE PUBLIC EMPLOYEES RETIREMENT SYSTEM:

Per Section 145.20, Ohio Revised Code, I am applying for membership in the Retirement System for my elective service. I understand that I must complete 18 months of contributing service to be eligible to make a back payment and receive credit for my previous elective service.

Date present service began July 89 - Member of Council August 1995 - Mayor

Employer City of Beachwood Position Member of Council/Mayor

If you are or have been employed by the State of Ohio, a political subdivision or other public employer, complete the following:

Employer _____

Position _____

Dates employed: From _____ To _____

Applicant's Signature Merle S. Gorden Date 1-27-98
Do Not Print or Type

CERTIFICATION BY FISCAL OFFICER

I certify that this applicant is an elective official. One copy of this Application will be retained by the Retirement System. One copy will be stamped "Approved", returned to me and payroll deductions will begin at that time.

Fiscal Officer's Signature _____

Title _____

**FINANCE DIRECTOR
CITY OF BEACHWOOD**

Employer _____

Do not mark below this line - For PERS use only

EMPLOYER'S PERMANENT RECORD
APPROVED - PERS.
KEEP THIS COPY IN YOUR FILES

PUBLIC EMPLOYEES RETIREMENT SYSTEM
277 East Town Street
Columbus, Ohio 43215

Statement Of Cost For Additional 35% Service Credit

MERLE S GORDEN
2201 CEDARVIEW DR
BEACHWOOD, OH 44122

Social Security Number

Code: 9004-22

The following is the cost of purchasing additional 35% service credit per Section 145.201, Ohio Revised Code.

<u>Savings Fund</u> <u>Contribution</u>	<u>Employer Accumulation</u> <u>Fund Contribution</u>	<u>TOTAL AMOUNT DUE</u>
\$ 6,645.89	\$ 6,645.89	\$ 13,291.78

To establish retirement credit of 2.975 year(s) for service with:

CITY OF BEACHWOOD - COUNCILMAN
CITY OF BEACHWOOD - MAYOR

Dates: 07/01/89-07/31/95
Dates: 08/01/95-12/31/97

The TOTAL AMOUNT DUE must be paid in one payment. Return this statement with a check or money order made payable to "Public Employees Retirement System". DO NOT PAY IN CASH. A copy of this statement marked "paid" will be returned to you. You may make this payment at any time prior to retirement as no interest accrues.

One half of this payment is credited to your account, the other half goes into the Employer Accumulation Fund and therefore, will not appear on your annual statement. In event of death or refund, the entire amount you pay will be part of your guaranteed refundable account.



2700 RICHMOND ROAD
BEACHWOOD, OHIO 44122

(216) 464-1070
FAX (216) 292-1912

MAYOR
MERLE S. GORDEN

November 26, 1997

Public Employees Retirement System of Ohio
277 East Town Street
Columbus, OH 43215-4642

Attention: Service Credit Purchases

Account #:

Dear Sir or Madam:

Please be advised that I have been informed that I am eligible to purchase 35% additional service credit of any completed full time elective term(s) prior to my retirement. According to my records, I am eligible to purchase additional service credit for 1990-1997.

Please let me know how much extra time I am eligible to purchase and what it will cost. Along with this documentation, I would appreciate your sending me the necessary forms to begin this process.

Sincerely,

A handwritten signature in cursive script that reads "Merle S. Gorden".


Merle S. Gorden, Mayor
City of Beachwood

MSG/tt

cc: Dennis G. Kennedy, Finance Director
Janet McKinley, Administrative Assistant

Permanent File: PERS Mayor

MEMORANDUM

To: Mayor Gorden
From: Janet McKinley, Administrative Assistant 
Subject: Purchase of additional PERS credit
Date: November 25, 1997

As an elected official, you may purchase 35% additional service credit of any completed full-time elective term(s) prior to your retirement. Full-time means gross earnings of \$250.00 or more per month.

Presently, you are eligible to purchase additional credit for the years 1990 through 1996. No interest is due on this type of purchase, and payments may be set up through a payroll deduction. The City does not make payment on this type of purchase.

PERS may be contacted at 614-644-8080 to request a statement to initiate this process - I can make the call on your behalf if you would like.

Our previous communication with PERS was essential to establish full-time credit for 1993. Without this you would not have been eligible to purchase 35% for that year. Unfortunately, PERS has been slow to complete this process, but it has eliminated the need for double work in filing and purchasing of your additional service credit.

I hope this satisfies your inquiry, and please let me know if I may be of further assistance to you.



2700 RICHMOND ROAD
BEACHWOOD, OHIO 44122

(216) 464-1070
FAX (216) 292-1912

MAYOR
MERLE S. GORDEN

CITY OF BEACHWOOD
INTEROFFICE MEMORANDUM

TO: Janet McKinley, Administrative Assistant
FROM: Merle S. Gorden, Mayor *MSG*
DATE: November 24, 1997
SUBJECT: PERS BENEFIT

I am in receipt of your November 18, 1997, memorandum and a letter from PERS dated November 12, 1997 showing my total service credit through July of 1997. I will enclose, for my personnel records, the last letter that was received from PERS.

While I am clear on the fact that service has been calculated since 1973, I am not clear on what other steps can be taken to maximize my benefit. I would like to know what my options are:

- ♦ Can I purchase additional time?
- ♦ If so, how much can I purchase and when is it best to do so to maximize my benefit?

I have been trying to get this information since last May, and would appreciate your prompt response.

M.S.G.

MSG/tt

Enc.

cc: Dennis G. Kennedy, Finance Director

File:PERS
Pending:Finance Department

277 East Town Street



Columbus, Ohio 43215-4642

Public Employees Retirement System of Ohio

(614) 466-2085

November 12, 1997

When replying please give the number below.
This is used to identify your account in PERS.

Merle S. Gordon
2201 Cedarview Drive
Beachwood OH 44122

Dear Mr. Gordon:

The following information is provided in reply to your request.

Your total service credit through our last posted date of July 31, 1997 is approximately 19.662 years.

We have enclosed a year-by-year breakdown of the retirement credit you have established for each year of contributing service from December 1, 1973 through our last posted date.

If we can be of any further assistance, please contact us.

Yours very truly,

A handwritten signature in cursive script, reading "Franklin C. Mingus".

Franklin C. Mingus
Administrative Assistant

FCM/elh
Enc.


Merle S. Gorden
November 10, 1997

Page No. 2

YEAR	SERVICE CREDIT
1973	.036
1974	.400
1975	.350
1976	.530
1977	.928
1978	.853
1979	.990
1980	.865
1981	.850
1982	.801
1983	.744
1984	.842
1985	.783
1986	.652
1987	.638
1988	.825
1989	.992
1990	1.000
1991	1.000
1992	1.000
1993	1.000
1994	1.000
1995	1.000
1996	1.000
1997	.583
	TOTAL 19.662

MEMORANDUM

To: Mayor Gorden

From: Janet McKinley, Administrative Assistant 

Subject: PERS Credit

Date: November 18, 1997

Attached are copies of supporting documents relative to your PERS credit of service from your personnel file. When I contacted PERS, they confirmed your service credit from 1973 to the present. The following is a synopsis of events establishing your credit with the City of Beachwood.

As a volunteer fire fighter, PERS was not deducted from your wages from December, 1973 through December 1976. However, that time was credited as represented on the attached Supplemental History Record submitted to PERS in 1977. Thereafter, PERS contributions were properly deducted from your wages beginning in 1978. The service credit for the years in question are included in the breakdown received from PERS in May, 1997.

The only outstanding issue is credit for a full year of service in 1993. Tina informed me you received acknowledgment from PERS of this and are awaiting a formal documentation of the credit. Please be sure to forward a copy of this to complete the records in your personnel file.

I believe that you have been properly credited with your employment with the City of Beachwood. As of April, 1997 your account status reflected 19.33 years of service. Please let me know if I may be of further assistance.

800.828.4457

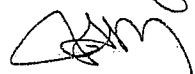
Called 8/18 (Maureen)

waiting for a response.

She is going to
re-distribute

earnings for 1992¹/₃
1993 to reflect \$4,800⁰⁰
earned for both years.

10.16.97

His time was
re-distributed per
Maureen. MSG is to
receive a breakdown
of service reflecting
this. 



2700 RICHMOND ROAD
BEACHWOOD, OHIO 44122

(216) 464-1070
FAX (216) 292-1912

MAYOR
MERLE S. GORDEN

FINANCE DIRECTOR
DENNIS G. KENNEDY, CPA, CFE

June 27, 1997

Ms. Maureen Ranney
Public Employees Retirement System
277 E. Town Street
Columbus, Ohio 43215-4642

Re: Merle S. Gorden
SSN:

Dear Ms Ranney:

Mayor Gorden asked me to look into his reported service time with PERS, and in doing so I noticed that for the year 1993 he does not have a full year's credit. Mayor Gorden served on City Council during that year and was paid for the year in its entirety (\$4,800.00 salary).

Please review the contributions for the years 1992 and 1993, and note that 1992 is overstated by \$384.00 and 1993 is understated by \$384.00 - clearly a payroll reporting problem in these two years. Earnings should be split evenly (\$4,800.00 earned during each year) giving him full credit during 1993.

For your convenience I have attached backup information concerning this situation. Please let me know if I may be of further assistance.

Sincerely,

Janet McKinley
Administrative Assistant

Enclosures

c: M. Gorden
D. Kennedy

277 East Town Street



Columbus, Ohio 43215-4642

Public Employees Retirement System of Ohio

(614) 466-2085

When replying please give the number below.
This is used to identify your account in PERS.

May 13, 1997

Merle S. Gorden
2201 Cedarview Drive
Beachwood OH 44122

Dear Mr. Gorden:

The following information is provided in reply to your request.

Your total service credit through our last posted date of February 28, 1997 is approximately 19.161 years.

The attached chart is a breakdown of your service credit by year. Please note, all credit listed was for employment with the City of Beachwood.

If we can be of any further assistance, please contact us.

Yours very truly,

*2 mo. = .167
To - date 19.33 yrs
(April)*

Sue Ellen M. Ball
Sue Ellen M. Ball
Administrative Assistant

SMB/tdc
Attachment

*cc: JM
6-5-97*

Richard E. Schumacher
Executive Director

Danny L. Drake
Assistant Director
Benefits Administration

Toba Jeanne Feldman
Assistant Director
Legal & Legislation

Mark Snodgrass
Assistant Director
Controller

Blake W. Sherry
Assistant Director
Data Information Systems

Joel S. Buck
Assistant Director
Investment Officer

Merle S. Gorden
May 13, 1997

1022010

'92 \$4,800.00 gross

'93 \$4,800.00 gross

YEAR	CREDIT
1973	.036
1974	.400
1975	.350
1976	.530
1977	.928
1978	.853
1979	.990
1980	.865
1981	.850
1982	.801
1983	.744
1984	.842
1985	.783
1986	.652
1987	.638
1988	.825
1989	.992
1990	1.000
1991	1.000
1992	1.000
1993	.916
1994	1.000
1995	1.000
1996	1.000
1997	.166
TOTAL	19.161

- earnings ↓ than '92
by \$384.00



2700 RICHMOND ROAD
BEACHWOOD, OHIO 44122

(216) 464-1070
FAX (216) 292-1912

MAYOR
MERLE S. GORDEN

CITY OF BEACHWOOD
INTER-OFFICE MEMORANDUM

RECEIVED
JUN 5 1997
BEACHWOOD
FINANCE DEPARTMENT

TO: Dennis G. Kennedy, Finance Director
FROM: Merle S. Gorden, Mayor *MSG*
DATE: June 3, 1997
SUBJECT: PERS - Supplemental History Record

On April 21, 1997, I sent you supplemental history records for myself and Hershey Cohen. While Mr. Cohen has mentioned that he has received information regarding his history record, I have not yet heard anything.

Please let me know the status of my request and whether or not I have been properly credited for my service time since I began employment with the City of Beachwood in 1973.

Your attention to this matter is most appreciated.

M.S.G.

MSG/tt

should show a breakdown for the years 1949-1950, 1950-1951, 1951-1952, 1952-1953, 1953-1954, 1954-1955, 1955-1956, 1956-1957, 1957-1958, 1958-1959, 1959-1960, 1960-1961, 1961-1962, 1962-1963, 1963-1964, 1964-1965, 1965-1966, 1966-1967, 1967-1968, 1968-1969, 1969-1970, 1970-1971, 1971-1972, 1972-1973, 1973-1974, 1974-1975, 1975-1976, 1976-1977, 1977-1978, 1978-1979, 1979-1980, 1980-1981, 1981-1982, 1982-1983, 1983-1984, 1984-1985, 1985-1986, 1986-1987, 1987-1988, 1988-1989, 1989-1990, 1990-1991, 1991-1992, 1992-1993, 1993-1994, 1994-1995, 1995-1996, 1996-1997, 1997-1998, 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022, 2022-2023, 2023-2024, 2024-2025, 2025-2026, 2026-2027, 2027-2028, 2028-2029, 2029-2030, 2030-2031, 2031-2032, 2032-2033, 2033-2034, 2034-2035, 2035-2036, 2036-2037, 2037-2038, 2038-2039, 2039-2040, 2040-2041, 2041-2042, 2042-2043, 2043-2044, 2044-2045, 2045-2046, 2046-2047, 2047-2048, 2048-2049, 2049-2050, 2050-2051, 2051-2052, 2052-2053, 2053-2054, 2054-2055, 2055-2056, 2056-2057, 2057-2058, 2058-2059, 2059-2060, 2060-2061, 2061-2062, 2062-2063, 2063-2064, 2064-2065, 2065-2066, 2066-2067, 2067-2068, 2068-2069, 2069-2070, 2070-2071, 2071-2072, 2072-2073, 2073-2074, 2074-2075, 2075-2076, 2076-2077, 2077-2078, 2078-2079, 2079-2080, 2080-2081, 2081-2082, 2082-2083, 2083-2084, 2084-2085, 2085-2086, 2086-2087, 2087-2088, 2088-2089, 2089-2090, 2090-2091, 2091-2092, 2092-2093, 2093-2094, 2094-2095, 2095-2096, 2096-2097, 2097-2098, 2098-2099, 2099-2100, 2100-2101, 2101-2102, 2102-2103, 2103-2104, 2104-2105, 2105-2106, 2106-2107, 2107-2108, 2108-2109, 2109-2110, 2110-2111, 2111-2112, 2112-2113, 2113-2114, 2114-2115, 2115-2116, 2116-2117, 2117-2118, 2118-2119, 2119-2120, 2120-2121, 2121-2122, 2122-2123, 2123-2124, 2124-2125, 2125-2126, 2126-2127, 2127-2128, 2128-2129, 2129-2130, 2130-2131, 2131-2132, 2132-2133, 2133-2134, 2134-2135, 2135-2136, 2136-2137, 2137-2138, 2138-2139, 2139-2140, 2140-2141, 2141-2142, 2142-2143, 2143-2144, 2144-2145, 2145-2146, 2146-2147, 2147-2148, 2148-2149, 2149-2150, 2150-2151, 2151-2152, 2152-2153, 2153-2154, 2154-2155, 2155-2156, 2156-2157, 2157-2158, 2158-2159, 2159-2160, 2160-2161, 2161-2162, 2162-2163, 2163-2164, 2164-2165, 2165-2166, 2166-2167, 2167-2168, 2168-2169, 2169-2170, 2170-2171, 2171-2172, 2172-2173, 2173-2174, 2174-2175, 2175-2176, 2176-2177, 2177-2178, 2178-2179, 2179-2180, 2180-2181, 2181-2182, 2182-2183, 2183-2184, 2184-2185, 2185-2186, 2186-2187, 2187-2188, 2188-2189, 2189-2190, 2190-2191, 2191-2192, 2192-2193, 2193-2194, 2194-2195, 2195-2196, 2196-2197, 2197-2198, 2198-2199, 2199-2200, 2200-2201, 2201-2202, 2202-2203, 2203-2204, 2204-2205, 2205-2206, 2206-2207, 2207-2208, 2208-2209, 2209-2210, 2210-2211, 2211-2212, 2212-2213, 2213-2214, 2214-2215, 2215-2216, 2216-2217, 2217-2218, 2218-2219, 2219-2220, 2220-2221, 2221-2222, 2222-2223, 2223-2224, 2224-2225, 2225-2226, 2226-2227, 2227-2228, 2228-2229, 2229-2230, 2230-2231, 2231-2232, 2232-2233, 2233-2234, 2234-2235, 2235-2236, 2236-2237, 2237-2238, 2238-2239, 2239-2240, 2240-2241, 2241-2242, 2242-2243, 2243-2244, 2244-2245, 2245-2246, 2246-2247, 2247-2248, 2248-2249, 2249-2250, 2250-2251, 2251-2252, 2252-2253, 2253-2254, 2254-2255, 2255-2256, 2256-2257, 2257-2258, 2258-2259, 2259-2260, 2260-2261, 2261-2262, 2262-2263, 2263-2264, 2264-2265, 2265-2266, 2266-2267, 2267-2268, 2268-2269, 2269-2270, 2270-2271, 2271-2272, 2272-2273, 2273-2274, 2274-2275, 2275-2276, 2276-2277, 2277-2278, 2278-2279, 2279-2280, 2280-2281, 2281-2282, 2282-2283, 2283-2284, 2284-2285, 2285-2286, 2286-2287, 2287-2288, 2288-2289, 2289-2290, 2290-2291, 2291-2292, 2292-2293, 2293-2294, 2294-2295, 2295-2296, 2296-2297, 2297-2298, 2298-2299, 2299-2300, 2300-2301, 2301-2302, 2302-2303, 2303-2304, 2304-2305, 2305-2306, 2306-2307, 2307-2308, 2308-2309, 2309-2310, 2310-2311, 2311-2312, 2312-2313, 2313-2314, 2314-2315, 2315-2316, 2316-2317, 2317-2318, 2318-2319, 2319-2320, 2320-

should show a breakdown for the year 1943, listing separately January 1 through September 30 and October 1 through December 31. All units must show a breakdown, listing separately January 1 through September 30 and October 1 through December 31, 1945; also from January 1 through August 31 and September 1 through December 31, 1951; also from January 1 through June 30 and July 1 through December 31, 1968. Report maintenance, if any, in Column 6 if it is not included in the rate of pay shown in Column 5. Complete all Columns, 1 through 7.

[illegible]

should show a breakdown for the year 1943, listing separately January 1 through September 30 and October 1 through December 31. All units must show a breakdown, listing separately January 1 through September 30 and October 1 through December 31, 1945; also from January 1 through August 31 and September 1 through December 31, 1951; also from January 1 through June 30 and July 1 through December 31, 1968. Report maintenance, if any, in Column 6 if it is not included in the rate of pay shown in Column 5. Complete all Columns, 1 through 7.

[illegible]

SUPPLEMENTAL HISTORY RECORD

Name Merle S. Gorden
(Print or type)

Social Security Number

Address 2201 Cedarview Drive

Street

Beachwood, Ohio 44122

City

State

Zip

Date of Birth 11-08-45

Sex M

TO: THE PUBLIC EMPLOYEES RETIREMENT SYSTEM

In accordance with Chapter 145, Ohio Revised Code, I hereby apply for additional credit as certified on the reverse side of this

form, for service with City of Beachwood in the

Department of Administration

as Mayor

Title of Position

I am presently employed with City of Beachwood in the

Department of Administration

as Mayor

Title of Position


Employee Signature (Do not print or type)

4-18-97

Date

TO: PRESENT FISCAL OFFICER OF DEPARTMENT IN WHICH CREDIT IS CLAIMED

A. Information needed regarding exemptions submitted:

- If you are submitting a copy of an approved exemption, please certify if the member exceeded the limitation as stated on the exemption form. If the limitation was exceeded, certify his/her service beginning with the payroll period in which the limitation was exceeded through date of termination.
- If employee was under an approved student exemption, please state if employee ever terminated employment and was then rehired or if he/she ever terminated student status.

B. Complete all columns on the reverse side as follows:

(1) EMPLOYER;

(2) POSITION (if applicable, specify teaching or non-teaching);

(3) PERIODS OF SERVICE (list all service in chronological order as follows: January 1 through June 30 and July 1 through December 31. EXCEPTIONS: for the years 1943 and 1945, list January 1 through September 30 and October 1 through December 31; for the year 1951, list January 1 through June 30, July 1 through August 31, and September 1 through December 31);

(4) ACTUAL PAID SERVICE (list exact number of months worked for each period of service);

(5) RATE OF PAY;

(6) MAINTENANCE (if applicable, report maintenance if it is not included in the rate of pay shown in previous column); and

(7) AMOUNT PAID FOR PERIOD (list total gross paid).

Account Number _____

Code 3012 PL

PUBLIC EMPLOYEES RETIREMENT SYSTEM OF OHIO

277 East Town Street
Columbus, Ohio 43215

SUPPLEMENTAL HISTORY RECORD

Name GORDON, MERLE SSN# _____ Date of Birth November 8, 1945

Address 2201 Cedarview Rd. Sex Male

City Beachwood State Ohio Zip 44122

March 29, 1977

To the Public Employees Retirement System:

In accordance with the provisions of Chapter 145, Revised Code of Ohio, I hereby apply for additional credit as certified on the other side of this form, for service in the City of Beachwood

Department of Fire as Volunteer Fireman
Title of Position

I am at present employed in the City of Beachwood Department of Fire

as Volunteer Fireman
Title of Position

Signed X Merle Gordon
(Employee)

CERTIFICATION BY PRESENT HEAD OF DEPARTMENT IN WHICH CREDIT IS CLAIMED:

I hereby certify that the statements as set forth in this employee's supplemental history record are true and accurate as disclosed by the records of this department as regards the service of this employee in this department.

Signed _____

(Present Head of Department)

Eugene J. Pesti, Director of Finance

For P.E.R.S. Use Only:

Date Received Stamp

Form A on File _____

Checked by _____

Years _____

Salary _____

Credit _____

Remarks _____



Public Employees Retirement System of Ohio

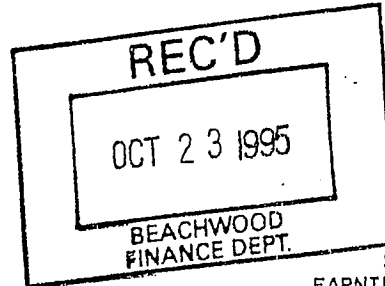
(614) 466-2085

October 18, 1995

When replying please give the number below.
This is used to identify your account in PERS

3012 08

DALE DAVIS
DIRECTOR OF FINANCE
CITY OF BEACHWOOD
2700 RICHMOND RD
BEACHWOOD OH 44122



RE: Gordon Merle S
SS#: [REDACTED]
EARNINGS: \$3,609.84
CONTRIBUTIONS: \$306.84
RPT END DATES: 09/17/95

The 09/17/95 contribution report indicated unusually large earnings for the above member. Please indicate the appropriate explanation below, sign and return this form by Friday, November 17, 1995. This information is necessary to maintain the accuracy of the member's account; a retirement or refund application cannot be processed without this information.

Please contact Lisa Beaudry at 1-800-828-4457 or (614) 466-3694 with any questions.

1. Three bi-weekly payrolls during the reporting period. The pay period end dates were as follows:
_____, _____, and _____.
2. Part-time employee who worked * _____ additional hours or regular employee who worked * _____ overtime hours during the reporting period.
* Provide number of hours.
3. Retroactive pay increase paid during the reporting period. The worksheet on the reverse side must be completed.
4. Disability payment made during the reporting period. A copy of the disability worksheet or the worksheet on the reverse side must be submitted.
5. Payment made in accordance with a settlement agreement, grievance judgement or court order. A copy of the supporting documentation must be submitted. If the payment was for actual back wages the worksheet on the reverse side must be completed.
6. Annual conversion payment for vacation, sick or personal leave. A copy of the plan is a) _____ on file with PERS or b) _____ enclosed.
7. Contributions were withheld in error. A refund request a) _____ has been forwarded to PERS or b) _____ is enclosed.

X 8. Other: Change in position - he was sworn in as Mayor on 8-9-95.

Garet McKinley
CERTIFYING OFFICER

216-464-1070
PHONE



Public Employees Retirement System of Ohio

(614) 466-2085

October 02, 1995

When replying please give the number below.
This is used to identify your account in PERS

3012 08

DALE DAVIS
DIRECTOR OF FINANCE
CITY OF BEACHWOOD
2700 RICHMOND RD
BEACHWOOD OH 44122

*Rec'd
10-10-95*

RE: Gordon Merle S
SS#: _____
EARNINGS: \$1,789.00
CONTRIBUTIONS: \$152.06
RPT END DATES: 08/20/95

The 08/20/95 contribution report indicated unusually large earnings for the above member. Please indicate the appropriate explanation below, sign and return this form by Wednesday, November 01, 1995. This information is necessary to maintain the accuracy of the member's account; a retirement or refund application cannot be processed without this information.

Please contact Lisa Beaudry at 1-800-828-4457 or (614) 466-3694 with any questions.

____ 1. Three bi-weekly payrolls during the reporting period. The pay period end dates were as follows:

____, _____, and _____.

____ 2. Part-time employee who worked * _____ additional hours or regular employee who worked * _____ overtime hours during the reporting period.
* Provide number of hours.

____ 3. Retroactive pay increase paid during the reporting period. The worksheet on the reverse side must be completed.

____ 4. Disability payment made during the reporting period. A copy of the disability worksheet or the worksheet on the reverse side must be submitted.

____ 5. Payment made in accordance with a settlement agreement, grievance judgement or court order. A copy of the supporting documentation must be submitted. If the payment was for actual back wages the worksheet on the reverse side must be completed.

____ 6. Annual conversion payment for vacation, sick or personal leave. A copy of the plan is a) _____ on file with PERS or b) _____ enclosed.

____ 7. Contributions were withheld in error. A refund request a) _____ has been forwarded to PERS or b) _____ is enclosed.

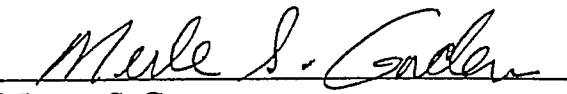
X 8. Other: Effective 8-9-95 became Mayor of the City @ \$1,804.92 Bi-Week
Daniel C. Ryff 10-10-95 (216) 292-1903
CERTIFYING OFFICER PHONE

[illegible]

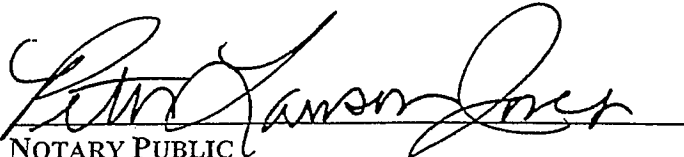
STATE OF OHIO)
)
COUNTY OF CUYAHOGA)

OATH OF OFFICE

I, MERLE S. GORDEN, do solemnly swear that I will support the Constitution of the United States, the Constitution of the State of Ohio, and the Charter and Ordinances of the City of Beachwood, and that I will faithfully, honestly, and impartially discharge the duties of MAYOR for the City of Beachwood, State of Ohio, during my continuance in said office.


MERLE S. GORDEN

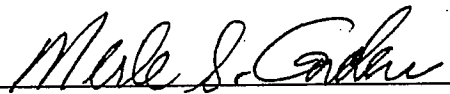
SWORN TO before me and subscribed in my presence this 7TH DAY OF JANUARY 2002.


NOTARY PUBLIC

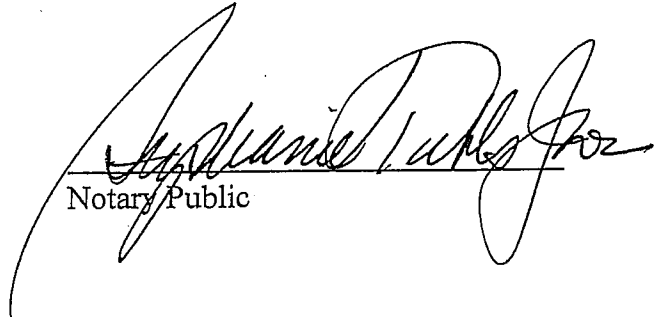
STATE OF OHIO)
)
COUNTY OF CUYAHOGA)

OATH OF OFFICE

I, **MERLE S. GORDEN** do solemnly swear that I will support the Constitution of the United States, the Constitution of the State of Ohio, the Charter and Ordinances of the City of Beachwood, and that I will faithfully, honestly, and impartially discharge the duties of **Mayor** of the City of Beachwood, State of Ohio, during my continuance in said office.


Merle S. Gorden

SWORN TO before me and subscribed in my presence this 5th day of January 1998.


Notary Public

Certificate of Election

3505.38, 3513.22, 3513.24

THE STATE OF OHIO, CUYAHOGA COUNTY, OHIO, SS.

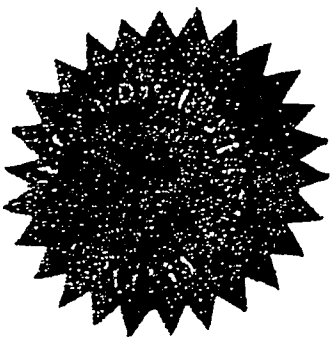
We, the undersigned BOARD OF ELECTIONS of Cuyahoga County, Ohio, having canvassed all the returns and declared the result of the General Election held on Tuesday, the 4th day of NOVEMBER, 19 97 within and for CITY OF BEACHWOOD

DO HEREBY CERTIFY THAT MERLE S. GORDEN
MAYOR
County, City, Village, District
WAS DULY ELECTED

for said CITY for the FULL term ending DECEMBER 31, 2001
Full-Unexpired

as appears by the returns of the said general election and the abstract of votes now on file in the office of the Board of Elections of Cuyahoga County.

In Witness Whereof, We have hereunto subscribed our names and caused our official seal to be affixed at
Cleveland, Ohio, this 24th day of NOVEMBER 19 97.



Attest:

Roger M. Sweeney
Quinn J. Sweeney
Myron S. Sweeney
William S. Sweeney
William S. Sweeney

Director

Board of Elections

AN ORDINANCE AMENDING ORDINANCE NOS. 1997-93 AND 1999-48 TO ADJUST THE COMPENSATION OF THE MAYOR

WHEREAS, Article VIII, Section 3 (1)(A) of the Charter of the City of Beachwood as amended in November, 1994, now permits Council to amend the compensation schedule for the Mayor as necessary; and

WHEREAS, on June 30, 1997, Council adopted Ordinance No 1997-93, providing for compensation for the Office of Mayor; and

WHEREAS, on February 16, 1999, Council adopted Ordinance No. 1999-48, adjusting the compensation of the Mayor, and

WHEREAS, the Council has determined that it is necessary to adjust the future compensation for the Office of the Mayor; and

WHEREAS, such adjustments would not become effective until January 1, 2002, which is the commencement of the next full term for the Office of the Mayor, and therefore the new compensation schedule will not be applicable to the current Mayoral term.

NOW, THEREFORE, BE IT ORDAINED, by the Council of the City of Beachwood, County of Cuyahoga, and State of Ohio that:

Section 1: Council hereby amends Ordinance No. 1997-93 and 1999-48 and any other applicable ordinances, to be effective January 1, 2002, as follows:

Elected Officials.

- (A) Annual Compensation for the Mayor/Safety Director effective January 1, 2002:
\$108,000.00

The Mayor's salary shall increase by four percent (4%) effective January 1, 2003; and by an additional four percent (4%) beyond the previous increase, effective January 1, 2004; and by an additional four percent (4%) beyond the previous increase, effective January 1, 2005.

- (B) Annual Benefits for the Mayor:

The Mayor shall receive medical and other benefits generally provided for full-time administrative employees of the City, with the exception of longevity compensation and sick leave. Such benefits will include, but are not limited to, medical, life insurance with an option of AD & D coverage, and short term disability benefits provided for administrative employees of the City, the use of an automobile provided by the City. The Mayor shall receive three (3) weeks of paid vacation during the Mayor's first term of office; four (4) weeks of paid vacation during a second term of office; and five (5) weeks of paid vacation during a third or subsequent term of office. ~~If, however, the Mayor is entitled to more than three (3) weeks vacation, in accordance with Section 1.6 of the Administrative Salary Ordinance, this benefit shall be calculated in accordance with Section 2.4 of that ordinance.~~

ORDINANCE NO. 2000-173

Travel expenses for official business of the City or the reimbursement of out-of-pocket expenses in excess of Two Hundred Dollars (\$200.00) shall be approved by Council. All expenses of any amount shall be related to official City business, shall be reasonable, and shall be substantiated by receipts submitted to the Finance Department. Expenses of an out-of-town workshop, seminar or convention will require advance approval by Council if such event involves more than \$300.00 in total expenditures. No other benefits are provided for the Mayor unless approved by Council.

Section 2: Council further directs that this compensation schedule for the Mayor shall terminate at the end of the next term of the Office of the Mayor on December 31, 2005. Further, all salary ordinances of the City shall be amended to insert the above salary and benefits for the Mayor of the City, and any part of such ordinances inconsistent herewith are repealed in applicable part, except that the existing salary ordinance for the Mayor shall remain in effect until this new salary ordinance becomes effective on January 1, 2002.

Section 3: Council finds and determines that the decision to adjust the compensation of the Office of Mayor for the next term was made solely by the members of Council, without any participation by, influence, or attempt to influence by the existing Office of the Mayor.

Section 4: It is found and determined that all formal actions and deliberations of Council and its committees relating to the passage of this legislation that resulted in formal action were in meetings open to the public where required by Chapter 105 of the Codified Ordinances of the City.

Section 5: Consistent with Article VIII, Section 1 of the Charter, this ordinance providing for compensation of the Mayor shall be read three times, and not be passed as an emergency or urgent legislation.

WHEREFORE, this Ordinance shall be in full force and effect from and after the earliest date permitted by law.

Attest:

I hereby certify this legislation was duly adopted on the 4th day of December 2000, and presented to the Mayor for approval or rejection in accordance with Article III, Section 8 of the Charter on the 5th day of December 2000.


Clerk

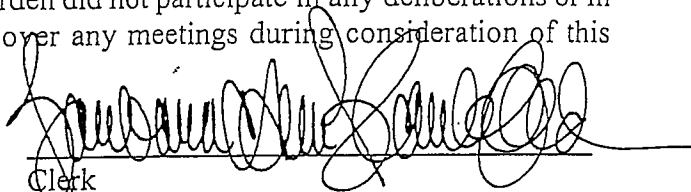
Acknowledgment:

I have neither approved or disapproved this legislation when presented to me due to a potential conflict of interest; and therefore the same shall become law in the manner provided in the Charter for such cases.


Mayor

ORDINANCE NO. 2000-173

The Clerk of Council notes that Mayor Merle S. Gorden did not participate in any deliberations or in the passage of this legislation, nor did he preside over any meetings during consideration of this Ordinance.


Clerk

Pursuant to the provisions of the City Charter:

Placed on First Reading:	November 6, 2000
Placed on Second Reading:	November 20, 2000
Placed on Third Reading & Adopted:	December 4, 2000

Councilman Merle S. Gorden
2201 Cedarview Road
Beachwood, Ohio 44122

August 9, 1995

Ms. Carol Vinyard, Assistant Clerk of Council
City of Beachwood
2700 Richmond Road
Beachwood, OH 44122

Re: Resignation

Dear Carol:

As you know, the Cuyahoga County Board of Elections has certified my election as Mayor of the City of Beachwood. Accordingly, consistent with the Charter in order to assume my new position as Mayor, I hereby tender my resignation as a member of Council-at-large for the term which was to end 12/31/95, to be effective immediately prior to my taking the oath as Mayor at 8:00 p.m. on Wednesday, August 9, 1995. At such time my Council seat and the position of Council President will be vacant, and therefore subject to your consideration for appointment under Article III Section 3 of the Charter.

Sincerely,



Merle S. Gorden

STATE OF OHIO)
)
COUNTY OF CUYAHOGA)

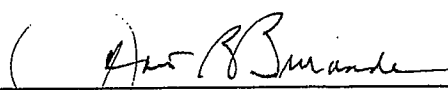
OATH OF OFFICE

I, MERLE S. GORDEN, do solemnly swear that I will support the Constitution of the United States, the Constitution of the State of Ohio, the Charter of the City of Beachwood, and that I will faithfully, honestly, and impartially discharge the duties of Mayor of the City of Beachwood, State of Ohio, during my continuance in said office.



Merle S. Gorden

SWORN TO before me and subscribed in my presence this 14th
day of August 1995



Notary Public
JANET R. BURCHIDE, Notary
NOTARY PUBLIC - ST/...
My commission has no expiration date.
Section 147.03 R. C.

STATE OF OHIO)
)
COUNTY OF CUYAHOGA)

OATH OF OFFICE

I, MERLE S. GORDEN, do solemnly swear that I will support the Constitution of the United States, the Constitution of the State of Ohio, the Charter of the City of Beachwood, and that I will faithfully, honestly, and impartially discharge the duties as President of Council of the City of Beachwood, State of Ohio, during my continuance in said office.

Merle S. Gorden
Merle S. Gorden

SWORN TO before me and subscribed in my presence this 2nd
day of March 1995

Carol E. Vinyard
Notary
State of Ohio
My Commission expires
June 10, 1997.

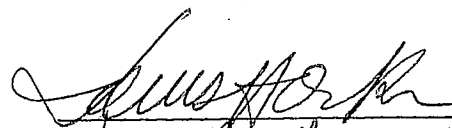
STATE OF OHIO)
)
COUNTY OF CUYAHOGA)

OATH OF OFFICE

I, MERLE S. GORDEN, do solemnly swear that I will support the Constitution of the United States, the Constitution of the State of Ohio, the Charter of the City of Beachwood, and that I will faithfully, honestly, and impartially, discharge the duties of Member of Council of the City of Beachwood, State of Ohio, during my continuance in said office.


Merle S. Gordon

SWORN TO before me and subscribed in my presence this 6
day of January, 1992


how Sweet for - attorney at law
no expiration date - notary public

mz, ←

1022010

B
B

C/B A 19200

STATE OF OHIO)
)
COUNTY OF CUYAHOGA)

OATH OF OFFICE

I, MERLE S. GORDEN, do solemnly swear that I will support the Constitution of the United States, the Constitution of the State of Ohio, the Charter of the City of Beachwood, and that I will faithfully, honestly, and impartially, discharge the duties of Member of Council of the City of Beachwood, State of Ohio, during my continuance in said office.

Merle S. Gorden
Merle S. Gorden

SWORN TO before me and subscribed in my presence this 18th
day of July 1989.

James A. Smith
Atty - Notary Public
Cuyahoga Falls

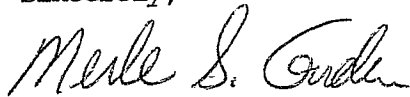
July 19, 1989

Mayor Harvey E. Friedman
City of Beachwood
2700 Richmond Road
Beachwood, Ohio 44122

Dear Mayor Friedman:

Since I have been appointed a member of the Beachwood City Council, I hereby resign as a member of the Board of Zoning Appeals of the City of Beachwood and as a Beachwood Part-Time Firefighter.

Sincerely,

A handwritten signature in cursive script that reads "Merle S. Gorden". The signature is written in dark ink and is positioned above the printed name.

Merle S. Gorden


STATE OF OHIO)
)
COUNTY OF CUYAHOGA)

OATH OF OFFICE

I, MERLE S. GORDEN, do solemnly swear that I will support the Constitution of the United States, the Constitution of the State of Ohio, the Charter of the City of Beachwood, and that I will faithfully, honestly, and impartially, discharge the duties of member of the Board of Zoning Appeals of the City of Beachwood, State of Ohio, during my continuance in said office.


Merle S. Gorden

SWORN TO before me and subscribed in my presence this 18
day of January, 1988


Lewis H. Onk
Law Office - atty at law
no expiration date
Notary Public

1988-3

STATE OF OHIO)
) SS
COUNTY OF CUYAHOGA)

OATH OF OFFICE

I, Merle S. Gorden, do solemnly swear that I will support the Constitution of the United States, the Constitution of the State of Ohio, the Charter of the City of Beachwood, and that I will faithfully, honestly, and impartially discharge the duties of Member of the Board of Zoning Appeals of the City of Beachwood, State of Ohio, during my continuance in said office.

Merle S. Gorden
Merle S. Gorden

SWORN TO before me and subscribed in my presence this 30
of January 1986.

James H. K.
Law Director Notary Public
Attorney at Law - no expiration date

STATE OF OHIO)
COUNTY OF CUYAHOGA) SS

OATH OF OFFICE

I, Merle S. Gorden, do solemnly swear that I will support the Constitution of the United States, the Constitution of the State of Ohio, the Charter of the City of Beachwood, and that I will faithfully, honestly, and impartially discharge the duties of Member of the Board of Zoning Appeals of the City of Beachwood, State of Ohio, during my continuance in said office.

Merle S. Gorden
Merle S. Gorden

SWORN TO before me and subscribed in my presence this 21st day of January 1985.

James H. O'Neil
att'y - notary public - no appropriate date
Law Division

cm

STATE OF OHIO)
)
COUNTY OF CUYAHOGA)

SS

OATH OF OFFICE

I, MERLE GORDEN, do solemnly swear that I will support the Constitution of the United States, the Constitution of the State of Ohio, the Charter of the City of Beachwood, and that I will faithfully, honestly, and impartially discharge the duties of the office of Lieutenant in the Volunteer Fire Department of the City of Beachwood, State of Ohio, during my continuance in said office.

Merle S. Gordon

SWORN TO before me and subscribed in my presence this
6th day of April, 1977.

George R. Zeiger
George R. Zeiger
Notary Public

My Commission Expires January 17, 1979.



2012 Vacation Payout Form

Please indicate below the number of Vacation Hours you wish to have paid out with the last payroll of the year – period ending December 16, 2012. Please note that your current balance includes the hours you have accumulated for usage in 2013. It is your responsibility to ensure you leave yourself enough vacation time for next year. No adjustments will be made once the form is processed. Additionally, the maximum number of hours you can carry-forward is 300. Therefore, if your balance exceeds 300 hours you will automatically be paid the excess time. Forms must be completed and returned to your department designee no later than December 12, 2012.

Number of Vacation Hours to be paid out: 200
(Whole hours only)

Employee: MAYOR GORDEN
Print Name

Signature: _____

Date: _____

Mayor's Personal Use of Vehicle

Old Vehicle

Date	Milage
12/15/2011	44671
1/9/2012	45177

	506		
	per Day	Days	Total
Comute Miles	2	17	34

Personal Usage 6.71937%

Fair Market Value of Vehicle @ Purchase	\$ 47,802.93
Lease Value per IRS Table	\$ 12,250.00
Prorated Lease Value 17 out of 260	\$ 800.96

Personal Use Value	\$ 53.82
Gas Charge @ \$.055	\$ 1.87
Reportable on W-2	<u>\$ 55.69</u>

New Vehicle

Date	Milage
1/9/2012	0
12/15/2012	11045

— per Tina from Mayor

	11045		
	per Day	Days	Total
Comute Miles	2	243	486

Personal Usage 4.40018%

Fair Market Value of Vehicle @ Purchase	\$ 45,480.00
Lease Value per IRS Table	\$ 11,750.00 —
Prorated Lease Value 243 out of 260	\$ 10,981.73

Personal Use Value	\$ 483.22
Gas Charge @ \$.055	\$ 26.73
Reportable on W-2	<u>\$ 509.95</u>

Total for W-2 \$ 565.64

621
12/14/11

David Pfaff

From: Otto Ziska
Sent: Thursday, December 13, 2012 10:39 AM
To: David Pfaff
Subject: OLD 12-83 NOW 1051

10/24/11	1	15849314	switch	\$32.55		Replace multi-function switch.
					\$32.55	43,302 miles.
1/9/12	1	B160	oil filter	\$3.25		Service 45,177 miles.
	7qt	5W30	oil	\$10.50		
	1	PA4113	air filter	\$10.08		
					\$23.83	
			BECAME 1051 2/8/12 WAS 12-83			
4/26/12	1	B160	oil filter	\$3.52		Service 49,256 miles
	7qt	5W30	oil	\$10.50		Replace both front wheel hub assemblies.
	2	BR930661	front wheel hub	\$410.10		
					\$424.12	
8/31/12	1	B160	oil filter	\$3.52		Service 55,707 miles.
	7qt	5W30	oil	\$12.53		Replace headlamp bulb.
	1	BP1255H11	bulb	\$14.24		
					\$30.29	
10/1/12	1		baoy labor	\$270.00		Paint supplies and labor to repair front bumper.
	1		paint labor	\$189.00		
	1		paint material	\$119.40		56,627 miles.
	1		hazmat	\$3.00		
	1		parts	\$106.70		
	1		commission expense	-\$103.22		
					\$584.88	
10/4/12	1	22941806	compressor	N/C		Replace level ride compressor.
					N/C	57,097 miles.
10/9/12	2	60-2243-1	wiper blade	\$27.98		Replace wiper blades
					\$27.98	
12/11/12	1	25782166	mirror	\$337.96		Service 60,690 miles.
	1	22738721	door handle	\$49.44		Replace rear driveshaft u-joints.
	1	12479126	u-joint	\$177.16		Replace right side mirror.
	1	B160	oil filter	\$3.52		
	7qt	5W30	oil	\$11.69		
					\$579.77	

Terry Meech

From: David Pfaff
Sent: Friday, December 30, 2011 1:41 PM
To: Terry Meech
Subject: FW: Acadia

Here is the Vehicle they got.

From: Gabe Depres [mailto:gabe@ohiomb.com]
Sent: Friday, December 30, 2011 12:04 PM
To: David Pfaff
Subject: Acadia

Here is the invoice I have highlighted the VIN!

2012 ACADIA AWD DENALI		GENERAL MOTORS LLC
58U CARBON BLACK METALLIC	/V6G	
313 CASHMERE		RENAISSANCE CENTER
ORDER NO. PVSD8T/TRE	STOCK NO.	DETROIT MI 48243-1114
VIN 1GKKVTED7CJ173881		VEHICLE INVOICE 5AD13583724
*****48*06424S		
MODEL & FACTORY OPTIONS	MSRP	INV AMT RETAIL - STOCK
1GKKVTED7CJ173881 ACADIA AWD DENALI	45880.00	43586.00 INVOICE 09/29/11
LLT ENGINE 3.6L, SIDI V6	N/C	N/C SHIPPED 09/29/11
MH6 TRANSMISSION, 6-SPD AUTOMATIC	N/C	N/C EXP I/T 10/03/11
NE1 50-STATE EMISSIONS	N/C	N/C INT COM 10/03/11
R6J CUSTOMER DIALOG NETWORK	0.00	16.50 PRC EFF 09/29/11
UUM TOUCHSCREEN NAVIGATION	1890.00	1663.20 KEYS XXXXX XXXXX
W/REARVIEW CAMERA DISPLAY		WFP-S MTH OPT-2
58U CARBON BLACK METALLIC	195.00	171.60 BANK: ALLY - 004
		CHG-TO 06-424

SHIP WT: 4971
HP: 32.8
GVWR: 6459
GAWR.FT: 3196
GAWR.RR: 3527
PREFER: 46938.28
MRM: 48775.00
NTR: 1/2
ALLOW: 499.65

45,880 —

x 7.75%

49,435.70

— 8%

45,480

TOTAL MODEL & OPTIONS	47965.00	45437.30	ACT 237	44808.35
DESTINATION CHARGE	810.00	810.00	H/B 261	1438.95
DEALER IMR CONTRIBUTION		239.83	ADV 261	239.83
LMA GROUP CONTRIBUTION		479.65	EXP 65A	479.65

TOTAL	48775.00	46966.78	PAY 310	46966.78
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MEMO: TOTAL LESS HOLDBACK AND

APPROX WHOLESALE FINANCE CREDIT	44839.63
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 INVOICE DOES NOT REFLECT DEALER'S ULTIMATE COST BECAUSE OF MANUFACTURER
 REBATES, ALLOWANCES, INCENTIVES, HOLDBACK, FINANCE CREDIT AND RETURN TO
 DEALER OF ADVERTISING MONIES, ALL OF WHICH MAY APPLY TO VEHICLE.

 THIS MOTOR VEHICLE IS SUBJECT TO A SECURITY INTEREST HELD BY ALLY.

REMIT TO ALLY NO. 004
 VIN 1GKKVTED7CJ173881
 \$ 46966.78 INV 5AD13583724
 DUE 10/03/11 DEALER 06-424

PATRICK BUICK GMC

Gabriel W Despres

General Manager

Beachwood Buick GMC

25975 Central Parkway
 Beachwood Ohio, 44122
 1-216-514-2700 Phone
 1-216-274-9769 Fax
www.beachwoodbuick.com

MAIL INVOICES TO:

CITY OF
*Beachwood*Attn: Accounts Payable
P.O. Box 22659
Beachwood, Ohio 44122

PURCHASE ORDER

2011004059

No.

Use this Order Number on
your invoiceDELIVER AND
SHIP TO
THIS DEPT.
AND DIVISIONCITY OF BEACHWOOD
SHIPPING AND RECEIVING
23355 MERCANTILE ROAD
BEACHWOOD, OH
4412205046
BEACHWOOD BUICK GMCNAME AND
ADDRESS
OF VENDOR25975 CENTRAL PARKWAY
BEACHWOOD OH 44122

PURCHASE ORDER DATE

12/30/11

TERMS:

ALL INVOICES MUST CONTAIN A FEDERAL TAXPAYER IDENTIFICATION NUMBER
AND SHOULD BE FORWARDED TO THE BILL TO ADDRESS DETAILED ABOVE.
THE ABOVE PURCHASE ORDER NUMBER MUST APPEAR ON ALL BILLS AND PACKAGES.
Material on this order is exempted from the Ohio Sales Tax and Federal Exise Taxes.

LINE NO.	DESCRIPTION	REQ. NO.	ACCOUNT NUMBER	QUANTITY ORDERED	UNIT MES.	UNIT PRICE	EXTENSION
001	2012 ACADIA AWD DENALI 58U CARBON BLACK METALLIC 313 CASHMERE FE9 50-SATE EMISSIONS LLT ENGINE 3.6L SIDI V6 MH6 TRANSMISSION 6 SPEED AUTOMATIC R6J CUSTOMER DIALOG NETWORK UUM TOUCHSCREEN NAVIGATION W/REARVIEW CAMERA DISPLAY 58U CARBON BLACK METALLIC PER ORDINANCE 2011-177 PRICE INCLUDES \$250.00 DOC FEE AND \$18.50 30 DAY TAG FEE VIN 1GKKVTE07CJ173881 6CJ 233438 Radio ID ? 6W95VOMB 1-800-869-5590		101-121-57240	1	EA	42605.62	42605.62
						TOTAL AMOUNT NOT TO EXCEED	42605.62

DIRECTOR OF FINANCE CERTIFICATE

It is hereby certified that the amount required to meet and / or satisfy the contract, agreement,
obligation, payment or expenditure for the above has been lawfully appropriated, or authorized or
directed for such purpose and is in the Treasury or is in the process of collection and is free from
any obligation or certification now outstanding.*David A. Pfaff*

Vehicle. For this rule, a vehicle is any motorized wheeled vehicle, including an automobile manufactured primarily for use on public streets, roads, and highways.

Control employee. A control employee of a nongovernment employer for 2012 is generally any of the following employees.

- A board or shareholder-appointed, confirmed, or elected officer whose pay is \$100,000 or more.
- A director.
- An employee whose pay is \$205,000 or more.
- An employee who owns a 1% or more equity, capital, or profits interest in your business.

A control employee for a government employer for 2012 is either of the following.

- A government employee whose compensation is equal to or exceeds Federal Government Executive Level V. See the Office of Personnel Management website at www.opm.gov/oca/payrates/index.asp for 2012 compensation information.
- An elected official.

Highly compensated employee alternative. Instead of using the preceding definition, you can choose to define a control employee as any highly compensated employee. A highly compensated employee for 2012 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year,
2. The employee received more than \$115,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee was not also in the top 20% of employees when ranked by pay for the preceding year.

Lease Value Rule

Under this rule, you determine the value of an automobile you provide to an employee by using its annual lease value. For an automobile provided only part of the year, use either its prorated annual lease value or its daily lease value.

If the automobile is used by the employee in your business, you generally reduce the lease value by the amount that is excluded from the employee's wages as a working condition benefit. In order to do this, the employee must account to the employer for the business use. This is done by substantiating the usage (mileage, for example), the time and place of the travel, and the business purpose of the travel. Written records made at the time of each business use are the best evidence. Any use of a company-provided vehicle that is not substantiated as business use is included in income. The working condition benefit is the amount that would be an allowable business expense deduction for the employee if the employee paid for the use of the vehicle. However, you can choose to include the entire lease value in the employee's wages. See *Vehicle allocation rules*, under *Working Condition Benefit* in section 2.

Automobile. For this rule, an automobile is any four-wheeled vehicle (such as a car, pickup truck, or van) manufactured primarily for use on public streets, roads, and highways.

Consistency requirements. If you use the lease value rule, the following requirements apply.

1. You must begin using this rule on the first day you make the automobile available to any employee for personal use. However, the following exceptions apply.
 - a. If you use the commuting rule (discussed earlier in this section) when you first make the automobile available to any employee for personal use, you can change to the lease value rule on the first day for which you do not use the commuting rule.
 - b. If you use the cents-per-mile rule (discussed earlier in this section) when you first make the automobile available to any employee for personal use, you can change to the lease value rule on the first day on which the automobile no longer qualifies for the cents-per-mile rule.
2. You must use this rule for all later years in which you make the automobile available to any employee, except that you can use the commuting rule for any year during which use of the automobile qualifies.
3. You must continue to use this rule if you provide a replacement automobile to the employee and your primary reason for the replacement is to reduce federal taxes.

Annual Lease Value

Generally, you figure the annual lease value of an automobile as follows.

1. Determine the fair market value (FMV) of the automobile on the first date it is available to any employee for personal use.
2. Using *Table 3-1, Annual Lease Value Table*, read down column (1) until you come to the dollar range within which the FMV of the automobile falls. Then read across to column (2) to find the annual lease value.
3. Multiply the annual lease value by the percentage of personal miles out of total miles driven by the employee.

Table 3-1. Annual Lease Value Table

(1) Automobile FMV	(2) Annual Lease
\$0 to 999	\$ 600
1,000 to 1,999	850
2,000 to 2,999	1,100
3,000 to 3,999	1,350
4,000 to 4,999	1,600
5,000 to 5,999	1,850
6,000 to 6,999	2,100
7,000 to 7,999	2,350
8,000 to 8,999	2,600
9,000 to 9,999	2,850
10,000 to 10,999	3,100
11,000 to 11,999	3,350
12,000 to 12,999	3,600
13,000 to 13,999	3,850

(1) Automobile FMV	(2) Annual Lease
14,000 to 14,999	4,100
15,000 to 15,999	4,350
16,000 to 16,999	4,600
17,000 to 17,999	4,850
18,000 to 18,999	5,100
19,000 to 19,999	5,350
20,000 to 20,999	5,600
21,000 to 21,999	5,850
22,000 to 22,999	6,100
23,000 to 23,999	6,350
24,000 to 24,999	6,600
25,000 to 25,999	6,850
26,000 to 27,999	7,250
28,000 to 29,999	7,750
30,000 to 31,999	8,250
32,000 to 33,999	8,750
34,000 to 35,999	9,250
36,000 to 37,999	9,750
38,000 to 39,999	10,250
40,000 to 41,999	10,750
42,000 to 43,999	11,250
44,000 to 45,999	11,750
46,000 to 47,999	12,250
48,000 to 49,999	12,750
50,000 to 51,999	13,250
52,000 to 53,999	13,750
54,000 to 55,999	14,250
56,000 to 57,999	14,750
58,000 to 59,999	15,250

For automobiles with a FMV of more than \$59,999, the annual lease value equals $(.25 \times \text{the FMV of the automobile}) + \500 .

FMV. The FMV of an automobile is the amount a person would pay to buy it from a third party in an arm's-length transaction in the area in which the automobile is bought or leased. That amount includes all purchase expenses, such as sales tax and title fees.

If you have 20 or more automobiles, see Regulations section 1.61-21(d)(5)(v). If you and the employee own or lease the automobile together, see Regulations section 1.61-21(d)(2)(ii).

You do not have to include the value of a telephone or any specialized equipment added to, or carried in, the automobile if the equipment is necessary for your business. However, include the value of specialized equipment if the employee to whom the automobile is available uses the specialized equipment in a trade or business other than yours.

Neither the amount the employee considers to be the value of the benefit nor your cost for either buying or leasing the automobile determines its FMV. However, see *Safe-harbor value*, next.

Safe-harbor value. You may be able to use a safe-harbor value as the FMV.

For an automobile you bought at arm's length, the safe-harbor value is your cost, including sales tax, title, and other purchase expenses. You cannot have been the manufacturer of the automobile.

For an automobile you lease, you can use any of the following as the safe-harbor value.

- The manufacturer's invoice price (including options) plus 4%.
- The manufacturer's suggested retail price minus 8% (including sales tax, title, and other expenses of purchase).
- The retail value of the automobile reported by a nationally recognized pricing source if that retail value is reasonable for the automobile.

Items included in annual lease value table. Each annual lease value in the table includes the value of maintenance and insurance for the automobile. Do not reduce the annual lease value by the value of any of these services that you did not provide. For example, do not reduce the annual lease value by the value of a maintenance service contract or insurance you did not provide. You can take into account the services actually provided for the automobile by using the general valuation rule discussed earlier.

Items not included. The annual lease value does not include the value of fuel you provide to an employee for personal use, regardless of whether you provide it, reimburse its cost, or have it charged to you. You must include the value of the fuel separately in the employee's wages. You can value fuel you provided at FMV or at 5.5 cents per mile for all miles driven by the employee. However, you cannot value at 5.5 cents per mile fuel you provide for miles driven outside the United States (including its possessions and territories), Canada, and Mexico.

If you reimburse an employee for the cost of fuel, or have it charged to you, you generally value the fuel at the amount you reimburse, or the amount charged to you if it was bought at arm's length.

If you have 20 or more automobiles, see Regulations section 1.61-21(d)(3)(ii)(D).

If you provide any service other than maintenance and insurance for an automobile, you must add the FMV of that service to the annual lease value of the automobile to figure the value of the benefit.

4-year lease term. The annual lease values in the table are based on a 4-year lease term. These values will generally stay the same for the period that begins with the first date you use this rule for the automobile and ends on December 31 of the fourth full calendar year following that date.

Figure the annual lease value for each later 4-year period by determining the FMV of the automobile on January 1 of the first year of the later 4-year period and selecting the amount in column (2) of the table that corresponds to the appropriate dollar range in column (1).

Using the special accounting rule. If you use the special accounting rule for fringe benefits discussed in section 4, you can figure the annual lease value for each later 4-year period at the beginning of the special accounting period that starts immediately before the January 1 date described in the previous paragraph.

For example, assume that you use the special accounting rule and that, beginning on November 1, 2011, the special accounting period is November 1 to October 31. You elected to use the lease value rule as of January 1, 2012. You can refigure the annual lease value on November 1, 2015, rather than on January 1, 2016.

Transferring an automobile from one employee to another. Unless the primary purpose of the transfer is to reduce federal taxes, you can refigure the annual lease value based on the FMV of the automobile on January 1 of the calendar year of transfer.

However, if you use the special accounting rule for fringe benefits discussed in section 4, you can refigure the annual lease value (based on the FMV of the automobile) at the beginning of the special accounting period in which the transfer occurs.

Prorated Annual Lease Value

If you provide an automobile to an employee for a continuous period of 30 or more days but less than an entire calendar year, you can prorate the annual lease value. Figure the prorated annual lease value by multiplying the annual lease value by a fraction, using the number of days of availability as the numerator and 365 as the denominator.

If you provide an automobile continuously for at least 30 days, but the period covers 2 calendar years (or 2 special accounting periods if you are using the special accounting rule for fringe benefits discussed in section 4), you can use the prorated annual lease value or the daily lease value.